MEMORANDUM FOR THE RECORD   30 September 1954

25X1A9A   ███████████   Technical Accounting Staff

Reciprocal Accounts (No. 135) between Fiscal and
Finance Divisions

1. When the Manual of General Ledger Accounts for the Fiscal Division
and the Manual of General Ledger Accounts for the Finance Division
are next revised, the subject accounts should be revised to recognize
adjusting entries which are necessary from time to time.

2. For example, pursuant to instructions contained in a memorandum
from Chief, Technical Accounting Staff, to the Chiefs of the Fiscal
and Finance Divisions, dated 20 June 1954, the balances of accounts
135 (by decimals) for the two oldest active appropriations are
adjusted to debit balances which are equal to the sum of the credit
balances of related accounts 510 (by decimals) and 520 (by decimals).
The result of this procedure is that all funds drawn down (by DCI
vouchers) in excess of the amounts required to cover expenditures
and unliquidated obligations recorded against the two oldest current
appropriations are transferred to the decimal of account 135 which
represents the most recent active appropriation.

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